# TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE

## **FISCAL NOTE**



**HB 390** 

March 2, 2013

**SUMMARY OF BILL:** Authorizes all counties and municipalities to preserve and protect any abandoned cemetery within each respective jurisdiction's domain. Upon consent of any such jurisdiction's legislative body, it is authorized to expend funds or exercise eminent domain to effectuate this purpose. A county or municipality may bill any legally responsible party or place a levy upon such responsible party's land to protect abandoned cemeteries. Requires an individual to obtain a permit from the appropriate local government board, commission, or other governmental entity prior to disturbing a cemetery, burial ground, human remains, or burial object. Prohibits any entity from knowingly disturbing a cemetery, burial ground, human remains, or burial objects for the purpose of developing or changing the use of any part of such land without first acquiring a permit. Authorizes local governments to establish or empower a new or existing commission or board to hear or review any application for permit. Authorizes local governments to impose an application fee for such applications, not to exceed \$2,500. Authorizes an applicant or descendant to file an appeal in chancery court is dissatisfied with the decision of the county or municipality. Requires any entity, public, private, or governmental to bear any cost to repair harm done to an abandoned cemetery. Creates a Class A misdemeanor offense for anyone who knowingly violates the provisions of this bill, and imposes a fine, not to exceed \$5,000 for each grave disturbed.

#### **ESTIMATED FISCAL IMPACT:**

Other Fiscal Impact – Local government may protect these abandoned cemeteries by expending funds, holding hearings, taking legal action against any legally responsible parties or parties in violation of the provisions of this act. Local governments may also receive funds by levying taxes upon the land, billing the legally responsible parties, or by receiving legal remedies; however, the exact permissive fiscal impact cannot be quantified due to a number of unknown factors.

#### Assumptions:

- According to the Department of Commerce and Insurance, there will be no impact upon the Department.
- Local government may expend funds to protect these abandoned cemeteries by expending funds, holding hearings, taking legal action against any legally responsible parties or parties in violation of the provisions of this act. Local governments may also

receive funds by levying taxes upon the land of or billing legally, responsible parties, or by receiving application and permit fees. Due to a number of unknown factors, including the number of abandoned cemeteries, the amount of repairs needed to preserve the cemetery, and the ability of the local government to collect funds from the responsible parties, an exact permissive impact cannot be quantified.

• There will not be a sufficient number of prosecutions for local government to experience any significant increase in revenue or expenditures.

### **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Lucian D. Geise, Executive Director

/jdb